Gynvmvev (evsj v)

المحاسبة

[اللغة البنغالية]

‡ LK: bgvb web Avej evkvi تأليف: نعمان بن أبو البشر

m¤úv` bv : KvDQvi web Lv‡j ` مراجعة : كوثر بن خالد

Bmj vg cٌPvi eÿ‡iv, ivel qvn, wiqv` المكتب التعاوني للدعوة وتوعية الجاليات بالربوة الرياض

1429 - 2008



gnvmvev

Avj-gynmvev I kwmāK A_®AvZeemgvţjvPbv| wbţRi wnmve wbţR Kţi tbqv| cwifvIvq gynvmvev kţāi Aa®nj, gvby Zvi KZKg®I K_v¸ţjvi cĎZ ZvKvţe| hLb ţ`Lţe tm tKvb fvj K_v ev KvR KţiţQ ZLb Avj wai ïKwiqv Av`vq Kiţe Ges tm K_v I KvţRi Dci AUj _vKţe| Avi hw` t`ţL tKvb Lvivc K_v ev KvR Kţi tdţjţQ Zvnţj tm Zv tQţo t`ţe I ZvI ev Bţ¯Mdvi Kiţe|

Ávbx I m‡PZb e w³ gv‡Z**8** KvR Kivi c‡e wPš+Kţi †`Lţe G KvRwU Zvi Rb KţZvUv fvj dj vdj wbţq Avmţe | hLb †`Lţe †h, KvRwU fvj dj wbţq Avmţe ZLb †m Zv Kiţe | Avi hw` †`ţL djvdj fvj nţe bv ZLb †m Kiţe bv |

gvbyl `ynbqvi e"vcv‡i †Kvb KvR Ki‡Z G bxwZB Aej ¤b K‡i _v‡K| e"emvqx, wk¶K, PvKaix Rxwe, K.I.K, M‡elK mK‡jB G bxwZ AbymiY K‡i| cnuzwu c`‡¶‡cB wPš⊬K‡i KvRwU KZUKzmdj n‡e|

GKRb gymwjg †Zv `ynbqv‡K AwwLiv‡Zi †¶Î e‡j wekļum K‡i | Av‡iv wekļum K‡i AvR †m hv K‡i hv‡"O Kvj‡K Zvi wnmve Avjwa-i Kv‡Q w`‡Z n‡e | G w`‡Ki weţePbvq gvbyl hv wKQz Avjwa-i wewa-wb‡l‡ai AvIZvq hv Ki‡e Zv Av‡iv ţekx gynvmvevi `vex iv‡L |

Avj wai Avt`k wbtla cvjb l eR® nj metPtq eo e¨emv| `ybqvi tKvb e¨emv ev KvR Ktg® ¶wZMÖʻntj Zvi ¶wZ cyltq tbqv m¤€, wKšʻAvwLivZ m¤úwKZ KvtR ¶wZMÖʻntq cotj Zvi ¶wZ cyltq tbqv KLtbv m¤€ nq bv| AvwLivtZ tKn mdj Kvg ntj tmUvB nte ¯vqx mdj Zv Avi tKn e¨_® tmUvB nte ¯vqx e¨_Zv|

nvmvb emix (iv.) eţjb, Avj wa H ev>`vi cůZ ing Ki"b, hvi mvg‡b †Kvb KvR Avmţj †m wPš+K‡i GUv Avj wai Rb¨ bv wK Zvi cww_@ ¯(^_@Av`vţqi Rb¨| hw` Avj wai Rb¨ nq †m ZvovZwo c_ Pj‡Z ¨ii" Kţi | Avi hw` cww_@ ¯(†_P Rb¨ nq Zvnţj †m Mwogwm Kţi |

Avj wa i ve Ÿj Avj vgxb gynvmvev Ki‡Z wbţ`R w`ţqţ0:—

ûtn gyygbMb! †Zvgiv Avjvm+‡K fq Ki; c#Z"‡KB †f‡e †`LyK AvMvgx Kv‡ji Rb" †m Kx cwW†q‡Q|0¹

Betb Kvmxi (i.) G AvqvtZi e"vL"vq etj b, †Zvgvt`i wbtRt`i wnmvtei gtLvgyL nlqvi c‡e® wbtRi wnmve vbtR Kti bvl | Ges ZwwKtq t`L Zwg wbtRi wPi vqx emevtmi Rb", †Zvgvi c@Zcvj tKi mvt_ mv¶vtZi Rb" Kx mÂq KtiQ|

gynvmvevi cůZ ce@ZPDjvgvtq †Ki $vtgi_i*Z_i$ c0vb: Dqvi (iv.) etit10b:

ÛtZvgiv wnmvţei m¤§Lxb nlqvi cţe®wbţRţ`i wnmve Kţi bvl | Avgj lhb Kivi cţe®wbţRţ`i Avgţji lhb wbţRiv Kţi bvl | AvRţKi wnmve AvMvgx Kvţji wnmve cÖvbţK mnR Kţi †`ţe| gnv wnmvţei m¤§Lxb nlqvi Rb¨ cÜwZ bvl | †m w`b Dcw⁻Z Kiv nţe †Zvgvţ`iţK Ges †Zvgvţ`i wKQB †Mvcb _vKţe bv |Õ gvqqqb Beţb †gnivb eţj b :

Ômb‡Ri Askx`vi †_‡K gvbyl †h iKg wnmve Kţi cvlbv eţtS wbţq _vţK, wbţRi Avgţji wnmve Zvi †Pţq KwVbfvţe bv Kiţj †Kn gjËvKx nţZ cviţe bv|Ô nvmvb emix (i.) eţj b:—

ÛAvjvîni Kv‡Q wnmve w`‡Z nţe G fq Kţi th wbţRi Kţg® wnmve wbţR Kiţe tm mwZ"Kvi mvnmx gyygb| hviv `yubqvţZ wbţRţ`i Kţg® wnmve wbţRiv KţiţQ ciKvţj Zvţ`i wnmve-wbKvk nvév I mnR nţe| Avi hviv cy_exţZ wbţRţ`i wnmve Kţiwb ciKvţj Zvţ`i wnmve t`qv nţe AZ"š-KwVb|Ó

gnvmvev wKfvte Kiteb:

gynymyevi Rb" kixAZ wbt` MkZ wbw` ó †Kvb wbqg †bB| gyygb e "w³ wb‡R AM\u00fanaKvtii wfw\u00e4tz †hUv fvj g‡b Ki‡eb †mUvi wnmve Ki‡Z ‡Póv Ki‡eb| hZţekx wb‡Ri Kg\u00e7v\u00e0_tj v gynymyev Ki‡eb ZZB Kvi Kj "VY| wK wk wel‡q gynymyev Kiv †h‡Z cv‡i Gi Gi msw\u00e4lß ifctiLv bx‡P Ztj aivi †Póv KiwQ|

- (K) c<u>0</u>tg wnmve wbtZ nte Avj wa Avgvi cůZ th mKj KvR, AvKx`v-wekym diR Kti w`tqt0b Avwg tmUv Av`vq Ki wQ wKbv? Av`vq Kti _vKtj tmUv wK BLj vtQi mvt_ Av`vq Ki wQ? tmUv Av`vq Ki tZ thtq i vmj ji wa (m.) Gi mbwn Abyni Y Ki wQ wKbv? G mKj cůk de DËti hw` tKvb μwU cwi j w¶Z nq Zvntj Zv i KitZ nte Ges Gi Rb¨ ZvI ev I Bt¯Mdvi KitZ nte|
- G t¶ţÎ c<u>0</u>ţg ZvInx` ev Avj wai GKvZev`tK claïvb¨ t`te| t`LţZ nţe Awwg ZvInxt`i cwicy® AvKx`v tcvIY KiwQ wK bv? mKj clkvi tQvU eo wkiK t_tk cyZ-cweÎzv AR® Kiţz tcţiwQ wK bv? mKj t¶ţÎ Avj wai Dci fimv, ZvIqv°j, Zvi KvţQ Avkq tbqv I Zvi KvţQB t`vqv-clobv KiwQ wK bv? AZ:ci diR KvţRi wnmve wbţZ tPóv Kiv; cvP Iqv³ mvj vZmgn mgqgZ, Zvi mKj kZ°i"Kb, IqwwRe, mbuţZi mvţ_ Av`vq nţ"Q wK bv?
- (L) Avj wa ZvAvj v hv wKQz wb‡la K‡i‡Qb Zv Awwg KZLwwb cwinvi Ki‡Z †c‡iwQ| GB welqUvi wnmve †bqv|
- (M) Avgvi AvPvi-AvPvib m¤úY®vţe Bmj vgx Pwiţî cwiYZ nţqtQ wK bv? hw` bv nţq _vţK Zţe Zv AR\bi Rb" †Kvb c\Pov Pwj ţqwQ wK bv? Avi Pwiţîi Lvivc w`K¸ţj v cwiZ"vM KiţZ †cţiwQ wK bv? G e"vcvţi Dţ` "vM wbţq vKţi Zv KZUv mdj nţqtQ?
 - (N) mbwZ I bdj Avgj ţj v Av`v‡qi e"vcv‡i KZLwwb hZœvb n‡qwQ Zv wn‡me K‡i †`Lv|
- (0) Dcţiwwj L welqţţı v Qvov Ab¨mKj KvR-Kg©ţţı v Awug Avj wn ZvAvj vi mšwó AR® Kivi Rb¨ Ki‡Z †cţiwQ wK bv Zvi wnţmve †bqv|

Gfvte gynwnvev Kti, wbtRi wnmve wbtR wbtq th tKvb gynwj g wbtRtK DbaZ KitZ cvti | cYZv I mdj Zvi kxtl9btq thtZ cvti |

gynvmvevi wbw`@wKQzwelq:

- (K) Ávb AR® Kiv| Ávb ej‡Z kiqx Ávb‡K eySv‡bv n‡q‡Q| hv Cgvb I Kzdi, nK I ewwZj, mij c_ I åvše_, jvf I ¶wZi, Kj¨vY I AKj¨vY Gi g‡a¨ cv_k° wb‡`k K‡i| †h e¨w³ G Áv‡b hZ DbwZ jvf Ki‡Z cvi‡e Zvi gynvmvev ZZ cYZv jvf Ki‡e|
- (L) wb‡Ri e¨vcvţi Lvivc aviYv †cvlY Kiv| wb‡R‡K fvj g‡b Kţi AvZœZw߇Z gMœnlqv DwPZ bq| †Kvb fvj KvR Kţi hw` g‡b Kţib Awwg A‡bK wKOz Kţi †d‡j wQ Zvnţj gynvmvev Kiv m¤te nţe bv| Avgvţ`i mKţji eys‡Z nţe †h Avgiv hZB fvj KvR Kţi _wwKbv †Kb Avj wai iveŸj Avj vgxţbi `wóţZ Zv μwUc¥® wZwb G μwU ¶gv Kţi hw` KvRUv Keyj Kţi †bb Zvnţj GUv Zwi AbţMħ| Avi hw` wZwb KvRwU μwUc¥®nlqvi KviţY Keyj bv Kţib Zvnţj GUv nţe Zvi Bbmvd|

Bebj Kwq"g (i.) etj tb: th e"w3 wbtRtK wPbtZ tctitQ tm B wbtRi m¤útK@Lvivc aviYv ivtL| Avi th wbtRi m¤útK@AÁ, tm wbtRi m¤útKD"P avibv tcvIY Kti vtK|

kvqLj Bmj vg Beby ZvBwgqv (i.) e‡j b : Ôgvb‡l i v me $^{\circ}$ v fj- μ nU K‡i Avj $^{\bullet}$ i ¶gvi gyLv‡c¶x _v‡K| Avi th e $^{\circ}$ w³ avi Yv K‡i th, Awng Avgvi $^{\circ}$ wqZ $_{i}$ c $^{\bullet}$ fv‡e Av $^{\circ}$ vq K‡i nQ Ges Avj $^{\bullet}$ ri ¶gvi c $^{\bullet}$ qvRb tbB, tm c_åô|

Avgvt`i ce@Z@t`i gnvmvevi D`vniY:

Avbvm (iv.) etj b : Awwg GKw`b †`Lj vg Dgvi (iv.) GKUv t`qvtj i KvtQ `wwotq wbtRtK mt¤rab Kti ej tQb, tn Dgvi! Zwg gwgbt`i kvmK, tZvgvi aÿsm Awbevh® Zwg Aek¨B Avj wntK fq Kite, bqtZv wZwb tZvgvtK kwv-t`teb|

gnvmvevi djvdj:

qynvmvevi DcKvwiZv AtbK | Gi KtqKvW wbtqceAvtjvPbv Kivnj :

- (K) gynvmveKvix wb‡Ri †`vlÎî"wU m \approx ú‡K m ‡PZb nq| Avi †h wb‡Ri †`vl-Î"wU m \approx ú‡K m ‡PZb n‡Z bv cv‡i, †m Zv ms‡kvab Ki‡Z cvi‡e bv|
 - (L) KłcëwE m¤úţK®AeMZ nlqv l Zvi wPwKrmvi Rb" e"e"v tbqv|
- (M) Avj wa i veŸj Avj vgxtbi ^ah®Abyaveb Kiv| Gfvte th, Awwg KZ eo Ab¨vq KtiwQ A_P wZwb AvqvtK Zr¶bvr kww¯-bv w`tg mstkvab nI qvi mthvM w`tgtQb|
 - (N) th `yubqv‡Z wb‡Ri wnmve wb‡R Ki‡e ciKv‡j Avj wni Kv‡Q Zvi wnmve t`qv mnR n‡e|
 mgvß

¹ mɨv nvki : 18|

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